

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF <u>HUMBOLDT</u> , IOWA DUE: December 1, 2016		16204600600000 City Clerk 29 5th Street South Humboldt, IA 50548 <small>(Please correct any error in name, address, and ZIP Code)</small>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,598,277		2,598,277	2,486,801
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,598,277		2,598,277	2,486,801
Delinquent property taxes	0		0	
TIF revenues	862,624		862,624	844,145
Other city taxes	578,658	0	578,658	693,391
Licenses and permits	23,323	0	23,323	19,450
Use of money and property	84,388	2,471	86,859	55,245
Intergovernmental	976,533	10,400	986,933	1,175,618
Charges for fees and service	252,337	2,559,914	2,812,251	2,915,645
Special assessments	3,298	0	3,298	2,500
Miscellaneous	220,252	0	220,252	274,500
Other financing sources	3,780,417	739,297	4,519,714	3,344,600
Total revenues and other sources	9,380,107	3,312,082	12,692,189	11,811,895
Expenditures and Other Financing Uses				
Public safety	792,433	0	792,433	825,557
Public works	959,720	0	959,720	1,281,936
Health and social services	0	0	0	
Culture and recreation	1,029,302	0	1,029,302	1,146,283
Community and economic development	792,917	0	792,917	800,960
General government	279,933	0	279,933	314,869
Debt service	2,042,138	0	2,042,138	2,010,515
Capital projects	1,368,227	0	1,368,227	1,693,350
Total governmental activities expenditures	7,264,670	0	7,264,670	8,073,470
Business type activities	0	2,846,037	2,846,037	3,185,060
Total ALL expenditures	7,264,670	2,846,037	10,110,707	11,258,530
Other financing uses, including transfers out	2,168,077	759,297	2,927,374	1,751,900
Total ALL expenditures/And other financing uses	9,432,747	3,605,334	13,038,081	13,010,430
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-52,640	-293,252	-345,892	-1,198,535
Beginning fund balance July 1, 2015	2,699,544	538,079	3,237,623	4,099,502
Ending fund balance June 30, 2016	2,646,904	244,827	2,891,731	2,900,967
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 29,083 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt		\$ 4,000,000	Other long-term debt	
Revenue debt		\$ 7,040,274	Short-term debt	
TIF Revenue debt		\$ 3,635,000	General obligation debt limit	
			\$ 12,895,437	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11-03-2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Gloria Christensen		Telephone →	Area Code 515	Number 332-3435
Signature of Mayor or other City official (Name and Title)			Date signed 10/17/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF HUMBOLDT						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,397,961	346,049		854,267			2,598,277			2,598,277	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,397,961	346,049		854,267	0		2,598,277		T01	2,598,277	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,397,961	346,049		854,267	0	0	2,598,277			2,598,277	6
7	TIF revenues			862,624				862,624		T01	862,624	7
8	Other city taxes											
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,146						24,146		T15	24,146	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	39,639						39,639		T19	39,639	13
15	Other local option taxes		514,873					514,873		T09	514,873	14
16	TOTAL OTHER CITY TAXES	63,785	514,873	0	0	0	0	578,658	0		578,658	15
17	Section B - LICENSES AND PERMITS	23,323						23,323		T29	23,323	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	3,471	5,293	45		529	6,099	15,437	2,471	U20	17,908	18
20	Rents and royalties	28,980						28,980		U40	28,980	19
21	Other miscellaneous use of money and property		39,559	412				39,971		U20	39,971	20
22	TOTAL USE OF MONEY AND PROPERTY	32,451	44,852	457	0	529	6,099	84,388	2,471		86,859	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	75,677			28,753	75,943		180,373		B89	180,373	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	75,677	0	0	28,753	75,943	0	180,373	0		180,373	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HUMBOLDT						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		579,587					579,587		C46	579,587	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	48,032	27,171		22,267			97,470		C89	97,470	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	48,032	606,758	0	22,267	0	0	677,057	0		677,057	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0	10,400		10,400	63		
64	Library service							0		D89	0	64		
65	Township contributions	93,953						93,953		D89	93,953	65		
66	Fire/EMT service	19,490						19,490		D89	19,490	66		
67	Community Foundation Grants	3,660						3,660		D89	3,660	67		
68	Dakota City recreation contribution	2,000						2,000			2,000	68		
69								0			0	69		
70	Total local grants and reimbursements	119,103	0	0	0	0	0	119,103	10,400		129,503	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	242,812	606,758	0	51,020	75,943	0	976,533	10,400		986,933	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,161,636	A91	1,161,636	73		
74	Sewer	3,570						3,570	1,006,572	A80	1,010,142	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	391,706	A81	391,706	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HUMBOLDT							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0		A80	0	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees	1,045						1,045		A89	1,045	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges							0		A89	0	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges	11,185						11,185		A44	11,185	94			
95	Housing and urban renewal charges							0		A50	0	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges	15,956					1,050	17,006		A03	17,006	98			
99	Library charges	46,535	522					47,057		A89	47,057	99			
100	Park, recreation, and cultural charges	171,560						171,560		A61	171,560	100			
101	Animal control charges	150						150		A89	150	101			
102	Other charges - Specify							0			0	102			
103	Canopy lighting reimbursement	764						764			764	103			
104	TOTAL CHARGES FOR SERVICE	250,765	522	0	0	0	1,050	252,337	2,559,914		2,812,251	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS	3,298						3,298		U01	3,298	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	610	26,944					27,554		U99	27,554	108			
109	Deposits and sales/fuel tax refunds	520						520		U99	520	109			
110	Sale of property and merchandise	86,560						86,560		U11	86,560	110			
111	Fines	1,608						1,608		U30	1,608	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify	1,369						1,369			1,369	113			
114	Agri Crops	3,452						3,452			3,452	114			
115	Health Insurance/Annuities		76,652					76,652			76,652	115			
116	Reimbursements	19,849		2,688				22,537			22,537	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	113,968	103,596	2,688	0	0	0	220,252	0		220,252	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF HUMBOLDT		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,128,363	1,616,650	865,769	905,287	76,472	7,149	5,599,690	2,572,785		8,172,475	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					1,592,340		1,592,340		NR	1,592,340	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	40,000	226,465		1,177,936	447,216		1,891,617	739,297		2,630,914	127
128	Internal TIF loans and transfers in			64,500		231,960		296,460			296,460	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	40,000	226,465	64,500	1,177,936	2,271,516	0	3,780,417	739,297		4,519,714	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,168,363	1,843,115	930,269	2,083,223	2,347,988	7,149	9,380,107	3,312,082		12,692,189	132
133												133
134	Beginning fund balance July 1, 2015	202,194	1,138,744	304,875	58,956	473,494	521,281	2,699,544	538,079		3,237,623	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,370,557	2,981,859	1,235,144	2,142,179	2,821,482	528,430	12,079,651	3,850,161		15,929,812	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF HUMBOLDT		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	502,360	125,104					627,464		E62	627,464	2
3	Purchase of land and equipment	60,594						60,594		G62	60,594	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	81,522	4,005					85,527		E24	85,527	13
14	Purchase of land and equipment	17,764						17,764		G24	17,764	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	75						75		E32	75	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,009						1,009		E89	1,009	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	663,324	129,109		0	0	0	792,433			792,433	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF HUMBOLDT		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	732	469,732					470,464		E44	470,464	42
43	Purchase of land and equipment		226,465					226,465		G44	226,465	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	2,531	83,803					86,334		E44	86,334	48
49	Traffic control safety — Current operation	774						774		E44	774	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		3,799					3,799		E44	3,799	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	34,983						34,983		E01	34,983	59
60	Purchase of land and equipment	81,093						81,093		G01	81,093	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	13,286	5,771					19,057		E89	19,057	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction		36,751					36,751		F89	36,751	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	133,399	826,321		0	0	0	959,720			959,720	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF HUMBOLDT		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF HUMBOLDT						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	225,406	70,119					295,525		E52	295,525	122
123	Purchase of land and equipment		4,871					4,871		G52	4,871	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	140,290	54,620					194,910		E61	194,910	127
128	Purchase of land and equipment	12,229						12,229		G61	12,229	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	313,032	44,562					357,594		E61	357,594	130
131	Purchase of land and equipment	62,312						62,312		G61	62,312	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	60,245	18,004					78,249		E03	78,249	133
134	Purchase of land and equipment	10,439						10,439		G03	10,439	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	13,173						13,173		E61	13,173	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	837,126	192,176		0	0	0	1,029,302			1,029,302	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	47,500		496,320				543,820		E89	543,820	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	10,974	671	186,562				198,207		E50	198,207	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			50,890				50,890		E89	50,890	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	58,474	671	733,772	0	0	0	792,917			792,917	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HUMBOLDT		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	13,868	991					14,859		E29	14,859	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	140,403	39,286					179,689		E23	179,689	162
163	Purchase of land and equipment	2,332						2,332		G23	2,332	163
164	Elections — Current operation	4,730						4,730		E89	4,730	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,258						15,258		E25	15,258	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,634	162					13,796		E31	13,796	168
169	Purchase of land and equipment	706						706		G31	706	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	12,500	36,063					48,563		E89	48,563	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	203,431	76,502	0	0	0	0	279,933			279,933	176
177	Section G — DEBT SERVICE				2,042,138			2,042,138			2,042,138	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,042,138	0	0	2,042,138			2,042,138	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Water Treatment Plant, Eagle Ridge, Water Tower					267,022		267,022			267,022	184
185	Sumner Ave Bridge, Water Main Replacement					390,282		390,282			390,282	185
186	Business Park, Sumner Hill, Streets					710,923		710,923			710,923	186
187	Subtotal Regular Capital Projects	0	0		0	1,368,227	0	1,368,227			1,368,227	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,368,227	0	1,368,227			1,368,227	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,895,754	1,224,779	733,772	2,042,138	1,368,227	0	7,264,670			7,264,670	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HUMBOLDT		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,278,044	E91	1,278,044	198
199	Purchase of land and equipment							482	G91		482	199
200	Construction							204,111	F91		204,111	200
201	Sewer and sewage disposal — Current operation							867,673	E80		867,673	201
202	Purchase of land and equipment							127,779	G80		127,779	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							367,466	E81		367,466	216
217	Purchase of land and equipment							482	G81		482	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HUMBOLDT						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								2,846,037		2,846,037	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,895,754	1,224,779	733,772	2,042,138	1,368,227	0	7,264,670	2,846,037		10,110,707	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	65,000	523,693			1,282,924		1,871,617	759,297		2,630,914	255		
256	Internal TIF loans/repayments and transfers out			296,460				296,460			296,460	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	65,000	523,693	296,460	0	1,282,924	0	2,168,077	759,297		2,927,374	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,960,754	1,748,472	1,030,232	2,042,138	2,651,151	0	9,432,747	3,605,334		13,038,081	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable						528,430	528,430			528,430	263		
264	Restricted	4,399	714,114	204,912	100,041			1,023,466			1,023,466	264		
265	Committed	3,462	519,273			170,331		693,066			693,066	265		
266	Assigned							0			0	266		
267	Unassigned	401,942						401,942			401,942	267		
268	Total Governmental	409,803	1,233,387	204,912	100,041	170,331	528,430	2,646,904			2,646,904	268		
269	Proprietary								244,827		244,827	269		
270	Total ending fund balance June 30, 2016	409,803	1,233,387	204,912	100,041	170,331	528,430	2,646,904	244,827		2,891,731	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,370,557	2,981,859	1,235,144	2,142,179	2,821,482	528,430	12,079,651	3,850,161		15,929,812	271		
272												272		

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF HUMBOLDT Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,376,522			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 6,352,274	29U \$ 0	39U \$ 327,000	49U \$	49U \$	49U \$ 6,025,274	49U \$	I91 \$ 118,986			
2. Sewer utility	19U 1,315,000	29U 0	39U 300,000	49U	49U	49U 1,015,000	49U	I89 21,428			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U 3,815,000	29U 385,000	39U 565,000	49U	49U 3,635,000	49U	49U	I89 98,569			
9. GO Cap Notes	19U 4,705,000	29U 1,190,000	39U 1,895,000	49U 4,000,000	49U	49U	49U	I89 144,087			
10. Drainage Dist Assessment	19U 163,188	29U	39U 18,132	49U	49U	49U	49U 145,056	I89 9,791			
11. Aquatic Center Warrant	19U 22,931	29U	39U 22,931	49U	49U	49U	49U	I89 370			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	16,373,393	1,575,000	3,128,063	4,000,000	3,635,000	7,040,274	145,056	393,231			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		257,908,730		x .05 = \$			
Actual valuation -- January 1, 2014				\$		257,908,730		12,895,437			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$		\$					
		2,891,731		2,891,731							
REMARKS											